सत्यमेव जयते

# THE
# JHARKHAND GAZETTE
## EXTRAORDINARY
## PUBLISHED BY AUTHORITY

**10 BHADRA 1947 (S)**

**No. 413**

**RANCHI MONDAY 1ST SEPTEMBER, 2025**

## COMMERCIAL TAXES DEPARTMENT

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NOTIFICATION

1st September, 2025

**S.O. No. 41 Dated 01.09.2025-** In exercise of the powers conferred by section 23 and section 9(3) read with section 13 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, Rule 2006), the Governor of the Jharkhand is pleased to specify the rate of VAT in column (3) on the description of goods specified in column (2) with certain conditions and restrictions as specified in Column (4) –

**Amendment**

1. In the Schedule II Part-E of the Jharkhand Value Added Tax Act, 2005 the Serial No. 4 & 5 shall be amended in the following manner:-

| Sl. | Description of Goods | Rate of Tax | Conditions and Restriction |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| **4.** | **Liquors excluding Country Liquors** | **5%** | The Tax shall be levied as follows:-<br><br>a. <u>At the stage of sale from Supplier to Jharkhand State Beverages Corporation Limited, to be payable by the Supplier :</u><br>5% VAT on the value of 'Ex-Distillery Price / Ex-Brewery Price / Ex-Winery Price + Excise Duty (which is 10% of the Excise Revenue as specified in Rule 25 of झारखण्ड उत्पाद (मदिरा की खुदरा बिक्री हेतु दुकानों की बंदोबस्ती एवं संचालन) नियमावली,2025.'<br><br>b. <u>At the stage of sale from Jharkhand State Beverages Corporation Limited to Retailer, to be payable by the Jharkhand State Beverages Corporation Limited:</u><br>(i) 5% VAT on the value of 'Excise Transport Duty (which is 90% of the Excise Revenue, notified in the Rule 25 of झारखण्ड उत्पाद (मदिरा की खुदरा बिक्री हेतु दुकानों की बंदोबस्ती एवं संचालन) नियमावली,2025 + Profit margin of wholesaler + Profit margin of Retailer.'<br>(ii) 5% of Additional Excise duty collected by Jharkhand State Beverages Corporation Limited |

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|---|---|---|---|
| | | | (which is the round off price difference between the Retail Sale Price (RSP) and calculated Sale Price, per bottle of liquors.)<br><br>c. <u>At the stage of sale from Bar to Consumer, to be payable by the Hotel / Restaurant / Bar / Club / Micro Brewery or in other place where liquors are served :</u><br>5% VAT on the Sale Price of liquor in the premises of Hotel / Restaurant / Bar / Club / Micro Brewery or in other place where liquors are served.<br>Provided the amount of tax paid at the preceding stage of sale, shall be adjusted, against the amount of tax payable at subsequent stage of sale. |
| **5** | **Country Liquors** | **1%** | The Tax shall be levied as follows:-<br><br>a. <u>At the stage of sale from Supplier to Jharkhand State Beverages Corporation Limited, to be payable by the Supplier :</u><br>1% VAT on the value of 'Ex-Distillery Price + Excise Duty (which is 10% of the Excise Revenue as specified in Rule 25 of झारखण्ड उत्पाद (मदिरा की खुदरा बिक्री हेतु दुकानों की बंदोबस्ती एवं संचालन) नियमावली,2025.'<br><br>b. <u>At the stage of sale from Jharkhand State Beverages Corporation Limited to Retailer, to be payable by the Jharkhand State Beverages Corporation Limited:</u><br>(i) 1% VAT on the value of 'Excise Transport Duty (which is 90% of the Excise Revenue notified in the Rule |

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|---|---|---|---|
| | | | 25 of झारखण्ड उत्पाद (मदिरा की खुदरा बिक्री हेतु दुकानों की बंदोबस्ती एवं संचालन) नियमावली,2025 + Profit margin of wholesaler of Jharkhand State Beverages Corporation Limited + Profit margin of retailer.'<br>(ii) 1% of Additional Excise duty collected by Jharkhand State Beverages Corporation Limited (which is the Rounding off price difference between the Retail Sale Price (RSP) and calculated Sale Price, per bottle of liquors). |

2. Section 25 read with section 8 and Section 9 of the Jharkhand Value Added Tax Act,2005, shall applicable to all the Supplier Companies, Stockists, Wholesalers / Jharkhand State Beverages Corporation Limited , Retailers, Hotels / Restaurants / Bars / Clubs / Micro Breweries and others who are involved in the Trade / Transport / Storage of the Liquors.
3. This shall be effective from the date of Notification.

(File No. Va.Kar./Kar-Dar/2/2020)
By the order of the Governor of Jharkhand

**(Vinay Kumar),**
Joint Secretary,
Commercial Tax Department,
Jharkhand, Ranchi.

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Printed & Published by the Superintendent of Jharkhand Government Press, Doranda, Ranchi.
Jharkhand Gazette (Extraordinary) 413-- 50.